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We claim:

A system for allowing a user to access content from a provider, the system comprising:

 a server for establishing a first connection to the user and a second connection to the

provider to access the content; and

a database for maintaining accounting information for the user and for the provider; wherein the server communicates with the provider over the second connection to retrieve the content to be accessed by the user without disclosing identifying information about the user to the provider.

- 2. A system of claim 1, wherein the server retrieves the content from the provider and stores the content in a cache for delivery to the user.
- 3. A system of claim 1, wherein when the content comprises a link to further content, the server delivers the content to the user while reformatting the link to prevent the user from following the link to the further content.
- 4. A system of claim 3, wherein the server reformats the link to the further content by replacing the link to the further content with a modified link for accessing the further content through the server.
- 5. A system of claim 1, wherein the server measures an amount of time the user spends viewing the content and enters the amount of time into the database.
- 6. A system of claim 1, wherein the server debits a fulfilled request from the user for the content from an account maintained for the user in the database without association to the provider or content requested.

- 7. A system of claim 6, wherein the fulfilled request is credited to an account maintained for the provider in the database without association to the user making the request.
- 8. A system of claim 1, wherein the database comprises an account for the user in which the user can purchase rights to view the content without association to the specific content that will be viewed or otherwise observed.

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